Shire of Ngaanyatjarraku
ON A JOURNEY

ATTACHMENTS

Ordinary Council Meeting
29 July 2026

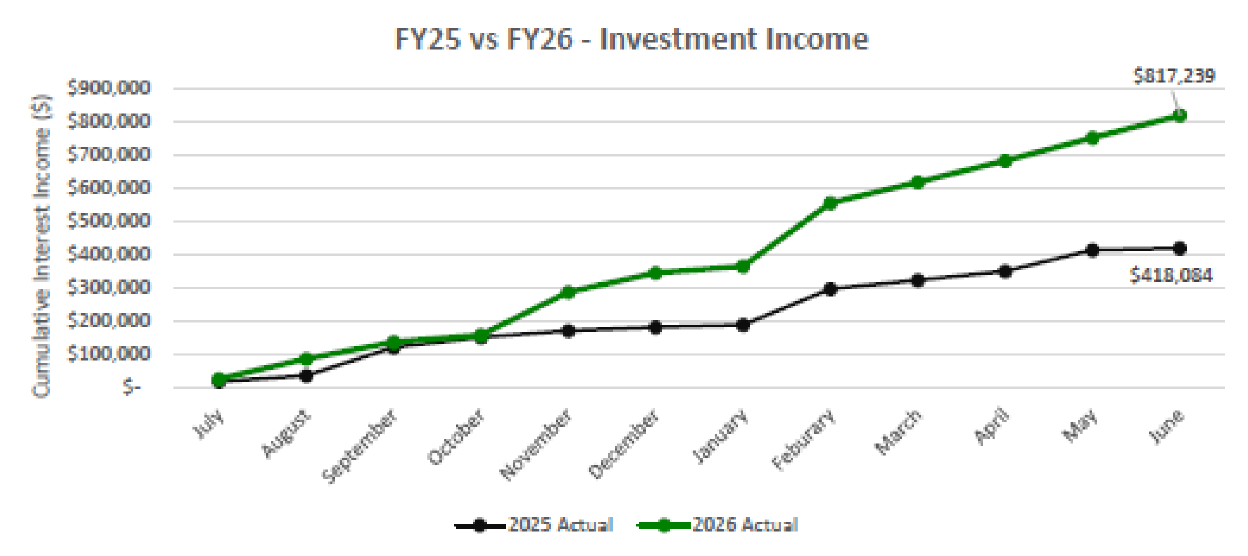
Shire of Ngaanyatjarraku
ON A JOURNEY

Attachments

Investment 10.1 Investment Register – June 2026

Cash Position Summary as at 30 June 2026

Account	Balance ($)	Annual Interest Rate	Maturity Date
Municipal Funds:			
Munipal Account - xxx911	590,874	0.00%	At Call
Municipal Premium - xxx534	9,279,712	2.95% (balances > $999,999)	At Call
Term Deposit - xxx845	1,000,000	4.99%	18/12/2026
Term Deposit - xxx409	2,000,000	5.36%	25/01/2027
Term Deposit - xxx068	2,000,000	5.32%	13/02/2027
Reserve Funds:			
Term Deposit – xxx596	5,000,000	5.61%	04/05/2027
Term Deposit – xxx699	3,293,678	5.28%	09/11/2026
Total Cash & Investments	**23,164,264**		



Commentary
The 2025-26 financial year has seen a large increase in investment income compared with the previous year, rising from $418k to $817k, an increase of 95%. This exceeded budget expectations, and was due to sustained higher interest rates and a more active approach to investments compared to in the previous year.

Liquidity remains strong with $9,870,586 (43% of portfolio) available on call or within 90 days.

Compliance Statement
All investments are held in accordance with Council's Investment Policy and the Ministerial Investment Order under Section 625 of the Local Government Act 1993.

Attachment 10.2 – Payment by Employees via Purchasing Cards

CEO Credit Card

Payee Name	Debit Amount	Date	Transaction Description
Starlink	$27.42	28-May-2026	Starlink roam travel bundle 28 May - 22 June 2026
Warakurna Roadhouse	$162.30	29-May-2026	Fuel - CEO Vehicle
Mantra sydney Airport	$239.30	29-May-2026	Accommodation - CEO 29/5/26
SP The Key Company	$218.00	3-Jun-2026	BMO Vehicle - tool box locks
Upark	$10.80	4-Jun-2026	Parking - CEO Vehicle
Sydney Tools	$892.70	9-Jun-2026	CIG Welder and trolley
Upark	$10.80	10-Jun-2026	Parking - CEO Vehicle
Qantas	$110.00	10-Jun-2026	Change of flight charge - CEO
Qantas	-$1,161.79	14-Jan-2026	Reimbursement of cancelled flight 22/6/26
QT Canberra	$1,010.94	15-Jun-2026	Accommodation - NGA - D Mosel
QT Canberra	$758.21	16-Jun-2026	Accommodation - NGA Cr P Thomas
Chartair	$368.43	17-Jun-2026	BMO Flight - Warburton to Alice Springs
Starlink	$426.01	17-Jun-2026	Starlink Subscription - Data block 17 June - 17 July 2026
Qantas	$1,020.01	17-Jun-2026	Finance Manager flight - Canberra to Perth NGA Conference
Uber	$15.81	21-Jun-2026	Transport NGA Conference
Uber	$26.87	22-Jun-2026	Transport NGA Conference
Uber	$13.62	22-Jun-2026	Transport NGA Conference
Uber	$12.00	22-Jun-2026	Transport NGA Conference
Starlink	$557.50	22-Jun-2026	Internet subscription residential and roam 22/6 - 22/7
QT Canberra	$252.74	22-Jun-2026	Accommodation - NGA - M Parr (incorrect charge with refund provided (July 2026)
Uber	$12.00	22-Jun-2026	Transport - NGA conference
Mama Trattoria	$121.40	22-Jun-2026	corporate catering - NGA Conference

QT Canberra	$758.21	22-Jun-2026	Accommodation - NGA -Finance Manager
Aerial CG	$20.11	23-Jun-2026	Transport - NGA conference
Uber	$18.21	23-Jun-2026	Transport - NGA conference
Uber	$12.00	24-Jun-2026	Transport - NGA conference
Kinn Tai	$134.86	23-Jun-2026	corporate catering - NGA Conference
Uber	$14.20	24-Jun-2026	Transport - NGA conference
Uber	$17.28	24-Jun-2026	Transport - NGA conference
Uber	$20.60	25-Jun-2026	Transport - NGA conference
Uber	$10.00	25-Jun-2026	Transport - NGA conference
Uber	$11.12	26-Jun-2026	Transport - NGA conference
Uber	$26.98	26-Jun-2026	Transport - NGA conference
Westpac	$10.00	27-Jan-2026	Card Fee
Total	**$6,158.64**		

Governance Manager

Payee Name	**Debit Amount**	**Date**	**Transaction Description**
Westpac	$10.00	27 May-2026	Card Fee
Qantas	$104.11	27 May-2026	Change of flight costs for Cr Thomas NGA Conference - Perth to Sydney 19 June
Qantas	$45.00	27 May-2026	Domestic booking fee change of flight Cr Thomas Perth to Sydney 19 June
Qantas	$591.83	28 May-2026	Flight for BMO Adel - Ayers Rock airport 11/6/26
VTC Online Yulara	$348.11	2 Jun-2026	Ayers Rock Resort - BMO Accommodation 11/6/26
Coolgardie Motel	$170.00	6 Jun-2026	Roads Officer accommodation 6/6/26
Virgin Airline	$526.34	8 Jun-2026	CEO Travel Perth to Adelaide 4/7/26
Qantas	$486.33	8 Jun-2026	CEO Travel Adelaide to Perth 28/6/26
Virgin Airline	$737.88	10 Jun-2026	Governance Manager return travel Perth - Adelaide

Virgin Airline	$641.12	14 Jun-2026	Finance Manager Perth to Canberra - NGA conference
Qantas	$1,106.51	14 Jun-2026	Finance Manager Canberra to Perth - NGA conference
Westpac	$10.00	28 Jun-2026	Card Fee

Total	**$4,777.23**

Finance Manager

Westpac	$10.00	12 May- 2026	Card Fee
Alexandra	$37.52	23 May- 2026	Incorrect payment - reimbursed
Westpac	$10.00	27 May 2026	Card Fee
JB HI-FI Westpac Total	$66.96 $10.00 **$134.48**	27 May-2026 28 Jun- 2026	Computer mouse and HDMI cable Card Fee

Total payment by Credit Cards	**$11,070.35**		

Attachment 10.4 – Council Resolution Register – June 2026

Council Resolution Tracker

Shire of Ngaanyatjarraku

Resolution Reference	Resolution	Action	Resolution Status
10.6.17.06.2026	That Council endorses by absolute majority the findings of the review and approves the removal of rental charges from the Annual Fees and Charges commencing in the 2026/27 financial year, to enable rent reviews to be administered through lease agreements in accordance with applicable legislative requirements.	No further action	Completed
10.7.17.06.2026	That Council endorse the Shire's Business Continuity and Disaster Recovery Plan 2026–2030 and request that it be reported to the Audit, Risk and Improvement Committee at its next meeting.	No further action	Completed
10.8.17.06.2026	That Council: 1. Adopts Policy 1.24 – Information Privacy, and 2. Adopts Policy 1.25 – Information Breach Policy, as attached.	No further action	Completed
11.1.17.06.2026	That Council receive the Operational Services Action Report for June 2026. (Attachment 11.1).	No further action	Completed
11.2.17.06.2026	That Council note the Environmental Health report for June 2026.	No further action	Completed
12.1.17.06.2026	That the Council received the month payment listing for May 2026 showing payments of $981,729.22 (Attachment 12.1)	No further action	Completed
12.2.17.06.2026	That Council receive the Monthly Financial Report for the periods ended 31 May 2026. (Attachment 12.2)	No further action	Completed
14.1.17.06.2026	That council by absolute majority 1. Resolves that Report 14.1 CO Performance Review 2025-26 is confidential in accordance with s5.23(2) (a) of the Local Government Act 1995. 2. Close the meeting to the public pursuant to subsection 5.23(2) (a) of the Local Government Act. 3. Authorises the Chief Executive Officer and the Governance Manager to remain in the room for Report 14.1.	No further action	Completed
	That Council reopen the meeting to the public at1.24pm	No further action	Completed

Attachment 10.6 Review of Policy 1.21 Record Management

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Shire of Ngaanyatjarraku
ON A JOURNEY

Council Policy

Policy 1.21 – Records Management

Table of Contents

Council Policy 1.21 – Records Management

Policy Objective

To ensure the Shire of Ngaanyatjarraku creates, captures, manages, protects, retains and disposes of full and accurate records of its business activities in accordance with the *State Records Act 2000*, the *Local Government Act 1995*, the *Freedom of Information Act 1992*, the *Privacy and Responsible Information Sharing Act 2024*, the Shire's approved Record Keeping Plan, State Records Commission Standards and approved retention and disposal authorities.

Policy Statement

The Shire is committed to maintaining reliable, accessible and secure records as corporate assets that support accountable decision-making, transparent governance, service delivery, statutory compliance and the protection of community and organisational rights. Records created or received by Shire employees, Elected Members, contractors and outsourced service providers in the course of official Shire business are corporate records of the Shire and must be managed in approved recordkeeping systems, regardless of format, storage location or communication channel. Records must not be destroyed except in accordance with the State Records Commission's approved *General Retention and Disposal Authority for Local Government Information DA 2023-005*, or any successor authority, and the Shire's authorised internal disposal process.

Guidelines

Scope

This policy applies to all records created, received or maintained by Shire employees, Elected Members, contractors, volunteers and organisations performing outsourced services on behalf of the Shire, where those records relate to official Shire business. It applies to records in any format, including paper, electronic documents, email, databases, images, audio-visual material, messages, social media records and records held in business systems or cloud-based platforms.

Legislative Framework

This policy is supported by the following legislation, standards, authorities and guidance, as amended from time to time:

- *State Records Act 2000*
- *Local Government Act 1995*
- *Freedom of Information Act 1992*
- *Privacy and Responsible Information Sharing Act 2024*
- *Electronic Transactions Act 2011*
- *Evidence Act 1906*

- State Records Commission Standards and Principles
- *General Retention and Disposal Authority for Local Government Information DA 2023-005*, or successor authority

Definitions

Term	Meaning
Record	Any record of information however recorded, including paper, electronic, audio, visual, digital or other formats.
Corporate record	A record created or received in the course of Shire business that provides evidence of decisions, actions, transactions, advice, approvals, rights or obligations.
Ephemeral record	A record of short-term value only, such as duplicates, rough notes or transitory material, that may be disposed of in accordance with an approved disposal authority.
Non-record	Material that does not form part of a Shire business process and is retained for reference or information purposes only.
Significant record	A record that documents matters of enduring importance, high community interest, significant impact, major decisions, rights, obligations, assets, land, heritage, environmental matters or other matters requiring long-term or permanent retention.
Vital record	A record essential to the continued operation of the Shire or the protection of legal, financial, community or organisational rights in the event of disruption, emergency or disaster.
Record Keeping Plan	The plan approved by the State Records Commission that sets out how the Shire creates, manages, maintains, protects and disposes of records in accordance with the *State Records Act 2000* and applicable standards.
Government record	A record created or received by the Shire, or by a person or organisation acting on behalf of the Shire, in the course of performing official Shire business.
Disposal	The authorised destruction, transfer, archiving or other approved management of records in accordance with an approved retention and disposal authority and the Shire's internal approval process.

Metadata	Information that describes the context, content, structure, ownership, management and use of a record, supporting its authenticity, reliability, discovery and long-term management.
State archive	A record identified for permanent retention and transfer to, or management in accordance with, the requirements of the State Records Office of Western Australia.

Roles and Responsibilities

Council and Elected Members: Elected Members must create, capture and retain records relating to their official Shire role, regardless of format or channel. This includes substantive Shire business communications with community members, stakeholders, government agencies and Shire officers. Electioneering, party-political and personal records are not Shire records.

Chief Executive Officer: The Chief Executive Officer is responsible for ensuring that the Shire's records are properly kept, protected and disposed of in accordance with section 5.41(h) of the *Local Government Act 1995*, the *State Records Act 2000*, the Shire's Record Keeping Plan and all other applicable written laws.

Managers and supervisors: Managers and supervisors are responsible for ensuring staff and contractors within their areas understand and comply with recordkeeping requirements, including the timely capture of records into approved systems and appropriate management of sensitive, confidential, significant and vital records.

All staff: All staff must create and capture full and accurate records of Shire business, use approved recordkeeping systems, apply appropriate naming and classification practices, protect records from unauthorised access or loss, and ensure records are not stored solely in personal drives, email inboxes, mobile devices or unofficial platforms.

Contractors and outsourced service providers: Contractors and outsourced service providers must manage records created or received on behalf of the Shire in accordance with the Shire's Record Keeping Plan, this policy, applicable privacy and information security requirements and any contractual recordkeeping obligations. Records created or received in the performance of Shire functions remain the property of the Shire and must be returned, transferred, captured or otherwise made available to the Shire as required.

Privacy and Responsible Information Sharing

The Shire will manage records containing personal information in accordance with the *Privacy and Responsible Information Sharing Act 2024* and the Shire's Information Privacy and Information Breach policies. Personal information must be collected, used, stored, accessed, shared, retained and disposed of lawfully, transparently and securely. Information sharing must be authorised, documented and limited to legitimate Shire business or statutory purposes. Records containing personal information must not be retained longer than required under an approved retention and disposal authority, unless a legal hold, investigation, audit or other lawful requirement applies.

Security and Protection of Records

Records must be classified, stored and protected according to their sensitivity, value and business need. Appropriate controls must be applied to prevent unauthorised access, alteration, disclosure, damage, loss or destruction. Vital records must be identified and protected to support business continuity, emergency response and disaster recovery. Digital records must be captured with sufficient context and metadata to support authenticity, reliability, retrieval and evidentiary value.

Access to Shire Records

Access to Shire records by staff, contractors and service providers will be in accordance with designated access and security classifications, role requirements and lawful authority. Access to records by Elected Members will be through the Chief Executive Officer in accordance with section 5.92 of the *Local Government Act 1995*. Access to records by the public will be managed in accordance with the *Freedom of Information Act 1992*, the *Local Government Act 1995* and any other applicable legislation.

Retention, Disposal and State Archives

Records must only be destroyed, transferred or otherwise disposed of in accordance with an approved retention and disposal authority, including the *General Retention and Disposal Authority for Local Government Information DA 2023-005*, or any successor authority. Disposal must be authorised in accordance with the Shire's internal approval process and must be documented. Records identified as State archives must be retained and transferred to the State Records Office in accordance with applicable State Records Office requirements. Records must not be destroyed where they are subject to legal hold, investigation, audit, access application, complaint, inquiry or other lawful requirement.

Training and Awareness

The Shire will provide recordkeeping induction and ongoing awareness or refresher training to staff. Training will address employee responsibilities under the Shire's Record Keeping Plan, this policy, relevant procedures, privacy obligations, information security requirements and appropriate use of approved recordkeeping systems. Elected Members and relevant contractors will receive appropriate recordkeeping guidance or awareness information relevant to their role.

Annual Reporting and Compliance Monitoring

The Shire will include appropriate recordkeeping compliance information in its Annual Report in accordance with State Records Commission Standard 2, Principle 6. This may include information about evaluation of recordkeeping systems, recordkeeping training, review of training effectiveness and how induction addresses employee recordkeeping responsibilities. This policy will be reviewed at least every five years, or earlier where required by legislative, organisational or operational change. The Shire's Record Keeping Plan and supporting systems, procedures and operational practices will also be reviewed in accordance with statutory requirements and business need.

Performance Measures

The Shire may monitor recordkeeping performance through periodic audits, record capture checks, disposal program reporting, training completion records, review of access controls, review of vital records arrangements and reporting of significant issues or improvements to management. Monitoring will be used to support continuous improvement and demonstrate compliance with the Shire's Record Keeping Plan and statutory obligations.

Related Documents

This policy should be read in conjunction with the Shire's related governance, information management and operational documents, including:

- Record Keeping Plan
- Records Management Procedures
- Information Privacy Policy
- Information Breach Policy
- ICT, information security and acceptable use documents
- Disposal authorisation procedure or disposal register
- Business continuity and disaster recovery arrangements for vital records

Policy History

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council.

History

Policy adopted: unknown
Policy reviewed: 24 June 2020
Policy reviewed: 28 June 2023
Policy reviewed: 26 June 2026

Previous Policy

Policy 2.12

Attachment 10.8 Annual Fees and Charges 2026-27.

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SHIRE OF NGAANYATJARRAKU

REGISTER OF FEES AND CHARGES 2026/27

Description	minimum or set fee	GST Y/N	Pricing Auth	Fees Inclusive of GST
GENERAL				
Photocopying - per A4 sheet (Shire supplied paper)		Y	Shire	$0.25
Photocopying - per A4 sheet (customer supplied paper)		Y	Shire	$0.15
Photocopying - per A3 sheet (Shire supplied paper)		Y	Shire	$0.35
Photocopying - per A3 sheet (customer supplied paper)		Y	Shire	$0.30
Laminating - per A4 sheet		Y	Shire	$1.30
Laminating - per A3 sheet		Y	Shire	$2.50
Facsimile transmission - per page - Outgoing		Y	Shire	$1.30
Facsimile transmission - per page - Incoming		Y	Shire	$0.60
MEETING ROOM HIRE				
Meeting Room Hire - per hour (*up to 3 hours)*		Y	Shire	$82.50
Meeting Room Hire - per day		Y	Shire	$344.00
Cleaning charges - per hour (*min 1 hour*)		Y	Shire	$103.50
Meeting room hire - 2 days or more hire		*(Number of days hire x daily rate)*		
RATES				
General Minimum rate		N	Shire	$306.00
General Rate - Unimproved Value		N	Shire	$0.25
RUBBISH CHARGES - ALL APPLICABLE COMMUNITIES				
Rubbish removal/site maintenance - Household		N	Shire	$435.00
Rubbish removal/site maintenance - Commercial		N	Shire	$1,650.00
SPORT AND RECREATION				
Sport and Recreation Officer – per hour		Y	Shire	$76.00
Mileage – per game		Y	As per ATO rate 25/26	$0.91
SALE OF LOCAL INDIGENOUS ARTWORK / ARTEFACTS				
Mark-up on purchase price - local		Y	Shire	50%
Mark-up on purchase price – other galleries		Y	Shire	10%
Commission on artwork / artefacts		Y	Shire	10%
RENTAL - OFFICE / HOUSING				
Warburton Community Resource Centre - as per rental agreement				
Small		Y	Shire	$352.50
Medium		Y	Shire	$520.50
Large		Y	Shire	$1,010.50
Duplex Unit (or as per existing contract)		Y	Shire	$596.00
House (or as per existing contract)		Y	Shire	$802.00
BUILDING & REGULATORY SERVICES				
Application to inspect and obtain a copy of building records (each)		N	Shire	$125.00
General inspections - per hour		N	Shire	$150.00
Fees for construction or installation of an apparatus for the treatment of sewerage:				
Local Government Septic Tank Application fee	Fixed	N	Dept Health - search for Septic-Application.pdf (health.wa.gov.au)	$118.00
Department of Health Fee - DoH Application referral Only	Fixed	N	Dept Health - search for Septic-Application.pdf (health.wa.gov.au)	$118.00
Local Government Report	Fixed	N	Dept Health - search for Septic-Application.pdf (health.wa.gov.au)	$118.00
Food Act Fees (Section 140) *– pro rata on proclamation*				
Notification fee (per instance)	Fixed	N	Shire	$73.00
Registration fee (per instance)	Fixed	N	Shire	$182.00

Description		minimum or	GST Y/N	Pricing Auth	Fees Inclusive
BUILDING ACT 2011 - FEES & LEVIES					
Please note that the Fees fixed under the Building Regulations 2011 are not within the Councils control and are subject to change. Prices are current as at Fees & Charges adoption date of 29th July 2026					
BUILDING FEES					
Current charges are available at https://www.commerce.wa.gov.au/building-and-energy/building-act-fees					
Applications for occupancy permits and bulding approval certificates					
Occupancy Permit for a completed building	(s. 46)	Minimum	N	Building Act	$121.00
Temporary Occupancy Permit for an incomplete building	(s. 47)	Minimum	N	Building Act	$121.00
Replacement of an Occupancy Permit for permanent change of the building's use or classification	(s. 49)	Minimum	N	Building Act	$121.00
Occupancy Permit for unauthorised work – 0.18% of estimated value of construction	(s. 51 (2))	Minimum	N	Building Act	$121.00
Building Approval Certificate for unauthorised work – 0.38% of estimated value of construction	(s. 51 (3))	Minimum	N	Building Act	$121.00
Occupancy Permit for an existing building	(s. 52 (1))	Minimum	N	Building Act	$121.00
Building Approval Certificate for an existing building where unauthorised work has not been done	(s. 52 (2))	Minimum	N	Building Act	$121.00
Application to extend the time during which a building or demolition permit has effect	(s. 65 (3) (a))	Minimum	N	Building Act	$121.00
Applications for building permits and demolition permits					
Certified Residential - 0.19% of estimated value of construction (incl. GST)	(s. 16 (1))	Minimum	N	Building Act	$121.00
Commercial / Industrial - 0.09% of estimated value of construction (incl. GST)		Minimum	N	Building Act	$121.00
Uncertified Residential - 0.32% of estimated value of construction (incl. GST)	(s. 16 (1))	Minimum	N	Building Act	$121.00
Demolition Permit (for a Class 1 or Class 10 building or incidental structure)	(s. 16 (1))	Minimum	N	Building Act	$121.00
Application to extend the time during which a building or demolition permit has effect	(s. 32 (3) (f))	Minimum	N	Building Act	$121.00
Application to install battery smoke detectors, per dwelling (from 1 October 2018)	(regulation 61)	Fixed	N	Building Act	$197.00
Caravan Park annual licence/registration fee $6 per bay, $200 minimum		Minimum	N	Building Act	$200.00
BUILDING SERVICES LEVY (BSL)					
BSL can be viewed at https://www.commerce.wa.gov.au/building-and-energy/building-services-levy					
	Building Classification				
Building Services Levy for works values **below** $45,000 (building or demolition)	All	Fixed	N	BSL Minimum	$61.65
Building Services Levy for works values **above** $45,000 (building or demolition)	All			Value of work x 0.137%	
CONSTRUCTION TRAINING FUND (CTF) - (Former BCITF Levy)					
CTF can be viewed at https://ctf.wa.gov.au/about-us/levy-collection/ctf-levy-disbursements-guide					
	Building Classification				
CTF Levy *only applies to estimated values over $100,000 (incl. GST)	All			Value of work x 0.2%	

Attachment 10.9 Annual Budget 2026/27

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SHIRE OF NGAANYATJARRAKU
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

SHIRE'S VISION

Our Land - Looking after our Land Our People - Looking after our People
Our Leadership - Showing the way for our Community

SHIRE OF NGAANYATJARRAKU
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	NOTE	2026/27 Budget	2025/26 Draft Actuals (30 June 2026) Unaudited	2025/26 Budget
		$	$	
Revenue				
Rates	2(a)	569,948	514,582	529,948
Grants, subsidies and contributions	10	11,483,051	13,322,864	10,903,495
Fees and charges	13	467,645	469,636	383,082
Interest revenue	11(a)	944,000	820,519	689,250
Other revenue	11(b)	31,020	256,280	224,898
		13,495,664	15,383,881	12,730,673
Expenses				
Employee costs		(2,403,428)	(1,467,218)	(2,019,948)
Materials and contracts		(5,975,565)	(4,917,496)	(5,297,618)
Utility charges		(36,000)	(14,366)	(32,200)
Insurance		(192,028)	(163,609)	(164,000)
Other expenditure		(61,755)	(68,397)	(389,630)
Depreciation	6	(8,238,260)	(8,229,961)	(7,780,200)
		(16,907,036)	(14,861,047)	(15,683,596)
Operating Surplus/(Deficit)		(3,411,371)	522,834	(2,952,923)
Capital grants, subsidies and contributions	10	1,228,012	1,923,244	1,923,244
Profit on asset disposals	5	30,000	(52,691)	152,000
		1,258,012	1,870,553	1,643,244
Net result for the period		**(2,153,359)**	**2,393,387**	**(1,309,679)**
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Total other comprehensive income for the period		**0**	0	0
Total comprehensive income for the period		**(2,153,359)**	**2,393,387**	**(2,835,830)**

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF NGAANYATJARRAKU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

	NOTE	2026/27 Budget	2025/26 Draft Actuals (30 June 2026) Unaudited	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General Rates	2(a)	569,948	514,582	529,948
Grants, subsidies and contributions	10	11,483,051	13,322,864	10,903,495
Fees & Charges	13	467,645	469,636	383,082
Interest revenue	11(a)	944,000	820,519	689,250
Other revenue	11(b)	31,020	256,280	224,898
Goods & Service Tax Received		626,535	(196,892)	(605,602)
		14,122,199	15,186,989	10,838,495
Expenditure from operating activities				
Employee Costs		(2,403,428)	(1,467,218)	(2,019,948)
Materials and Contracts		(5,975,565)	(4,917,496)	(5,297,618)
Utilities charges		(36,000)	(14,366)	(32,200)
Insurance		(192,028)	(163,609)	(164,000)
Other Expenditure		(61,755)	(68,397)	(389,630)
Goods & Service Tax Paid		(626,535)	0	(605,602)
		(9,295,311)	(6,631,086)	(7,537,368)
Net cash provided by (used in) operating activities	4	4,826,889	8,555,903	3,301,126
CASHFLOWS FROM INVESTING ACTIVITIES				
Payments for property, plant and equipment	5(a)	(275,000)	(329,783)	(1,979,928)
Payments for construction of infrastructure	5(b)	(3,240,000)	(3,314,014)	(1,958,572)
Capital grants, subsidies and contributions		1,228,012	1,923,244	1,523,244
Proceeds from sale of property, plant & equipment	5(a)	62,000	92,068	120,000
		(2,224,988)	(1,628,485)	(2,295,256)
Amount attributable to investing activities				
CASHFLOWS FROM FINANCING ACTIVITIES				
Proceeds on disposal of financial assets at amortised- term	8(a)	0	0	0
Amount attributable to financing activities		0	0	0
Net increase (decrease) in cash held		2,601,901	6,927,418	1,005,871
Cash at beginning of year		23,164,320	16,525,034	16,525,060
Cash and cash equivalents at end of the year	4	25,766,221	23,452,452	17,530,930

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF NGAANYATJARRAKU
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

	NOTE	2026/27 Budget	2025/26 Draft Actuals (30 June 2026) Unaudited	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General Rates	2(a)	568,418	513,267	529,948
Rates excluding general rates	2(a)	1,530	1,315	10,903,495
Grants, subsidies and contributions	10	11,483,051	13,322,864	383,082
Fees & Charges	13	467,645	469,636	689,250
Interest revenue	11(a)	944,000	820,519	224,898
Other revenue	11(b)	31,020	256,280	211,206
Profit on assets disposals	5	30,000	(52,691)	120,000
		13,525,664	15,331,190	11,564,097
Expenditure from operating activities				
Employee Costs		(2,403,428)	(1,467,218)	(2,019,948)
Materials and Contracts		(5,975,565)	(4,917,496)	(5,297,618)
Utilities charges		(36,000)	(14,366)	(32,200)
Depreciation	6	(8,238,260)	(8,229,961)	(7,780,200)
Insurance		(192,028)	(163,609)	(164,000)
Other Expenditure		(61,755)	(68,397)	(389,630)
		(16,907,036)	(14,861,047)	(15,923,171)
Non-cash amounts excluded from operating activities	3(b)	8,208,260	8,282,652	7,660,200
Amount attributable to operating activities		4,826,889	8,752,795	3,301,126
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	1,228,012	1,923,244	964,650
Proceeds from disposal of assets	5	62,000	92,068	120,000
		1,290,012	2,015,312	1,084,650
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(275,000)	(329,783)	(565,000)
Payments for construction of infrastructure	5(b)	(3,240,000)	(3,314,014)	(3,403,568)
		(3,515,000)	(3,643,797)	(3,968,568)
Amount attributable to investing activities		(2,224,988)	(1,628,485)	(2,883,918)
FINANCING ACTIVITIES				
Outflows from financing activities				
Transfers to reserve accounts	8(a)	0	0	0
Amount attributable to financing activities		0	0	0
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		(2,601,901)	(7,124,310)	(417,208)
Amount attributable to operating activities		4,826,889	8,752,795	3,301,126
Amount attributable to investing activities	3	(2,224,988)	(1,628,485)	(2,883,918)
Amount attributable to financing activities	3	0	0	0
Surplus or deficit at the end of the financial year		0	0	0

This statement is to be read in conjunction with the accompanying notes.

1. BASES OF PREPARATION

The annual budget is a forward-looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the Local Government Act 1995 read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost and is considered a zero-cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fiar value of selected non-current assets, financial assets and liabilities.

The local government reporting entity
All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

2025/26 actual balances
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures
Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative Figures
Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

Rounding off figures
All figures shown in this statement are rounded to the nearest dollar.

1. BASES OF PREPARATION (CONTINUED)

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
* AASB 2022-6 Amendments to Australian Accounting Standards
  Supplier Finance Arrangements
* AASB 2021-6 Amendments to Australian Accounting Standards
  Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
* AASB 2023-3 Amendments to Australian Accounting Standards
  Disclosure of Non-current Liabilities with Covenants: Tier 2

It is not expected these standards will have an impact on the annual budget.

* AASB 2022-10 Amendments to Australian Accounting Standards
  Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities
  Sector Entities , became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. The timing of future revaluations is defined by regulation 17A of Local Government (Financial Management) Regulations 1996. impacts of this pronouncement are yet to quartified and ar dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
* AASB 2014-10 Amendments to Australian Accounting Standards
  Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
* AASB 2021-7c Amendments to Australian Accounting Standards
  Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections (deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply)
* AASB 2022-9 Amendments to Australian Accounting Standards
  Insurance Contracts in the Public Sector

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions
The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.
The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.
The balances, transactions and disclosures impacted by accounting estimates are as follows:
* estimated fair value of certain financial assets
* estimation of fair values of land and buildings
* impairment of financial assets
* estimated useful life of assets

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES
All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS
Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES
Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.
Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS
Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME
Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.
Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE
All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS
Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE
Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
		$		$	$	$	$	$	$
(i) General rates									
Unimproved valuations	Unimproved valuation	0.238776	41	2,380,551	568,418		568,418	513,267	526,026
	Total general rates		41	2,380,551	568,418	0	568,418	513,267	526,026
(j) Minimum payment		$							
Unimproved valuations	Unimproved valuation	306.00	5	5,665	1,530		1,530	1,315	1,704
Total minimum payments			5	5,665	1,530	0	1,530	1,315	1,704
Total general rates and minimum payments			46	2,386,216	569,948	0	569,948	514,582	527,730
Total rates					569,948	0	569,948	514,582	527,730

The Shire did not raise specified area rates for the year ended 30th June 2027.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

(b) Interest Charges and Instalments - Rates and Charges

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	4/10/2026		0.0%	11.0%
Option two				
First instalment	4/10/2026		0.0%	11.0%
Second instalment	3/12/2026		0.0%	11.0%
Option three				
First instalment	4/10/2026		0.0%	11.0%
Second instalment	3/12/2026		0.0%	11.0%
Third instalment	3/02/2027		0.0%	11.0%
Fourth instalment	4/04/2027		0.0%	11.0%

	2026/27 Budget revenue	2025/26 Actual revenue	2025/26 Budget revenue
	$	$	$
Unpaid rates and service charge interest earned	1,000	3,280	1,000
	1,000	3,280	1,000

c) Service Charges

The shire did not raise service charges for the year ended 30th June 2027

d) Waivers or concessions

The shire did not anticipate any waivers or concessions for the year ended 30th June 2027

3. NET CURRENT ASSETS

a) Composition of estimate net current assets

	NOTE	2026/27 Budget	2025/26 Draft Actuals (30 June 2026)	2025/26 Budget
Current Assets				
Cash & Cash equivalents	4	25,766,167	23,164,320	17,530,931
Receivables		762,704	762,704	339,840
Inventories		11,004	11,004	13,659
		26,539,875	23,938,028	17,884,430
Current Liabilities				
Trade and other payables		(404,407)	(404,407)	(337,396)
Contract Liabilities				
Employee Provisions		(111,570)	(111,570)	(295)
Other provisions		(5,583)	0	(5,583)
Net current assets		26,018,315	23,422,051	17,541,156
Less: Total Adjustments to net current assets		0	0	0
Net current assets using in Statement of Financial Activities		26,018,315	23,422,051	17,541,156

b) Non-cash amounts excluded from operating activities

The following not-cash revenue or expenditure has been excluded from amounts attributable to operation activities within the statement of Financial Activity in accordance with *Financial Management Regulation 32*

	NOTE	2026/27 Budget	2025/26 Draft Actuals (30 June 2026)	2025/26 Budget
Adjustments to operating activities				
Less: Profit on asset disposal	5	30,000	(52,691)	120,000
Add: Depreciation	6	(8,238,260)	(8,229,961)	(7,780,200)
Non-cash amounts excluded from operating activities		(8,208,260)	(8,282,652)	(7,660,200)

C) Current assets & Liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the statement of Financial Activity in accordance with *Financial Management Regulations 32* to agree to the surplus/(deficit) ager imposition of general rates

	NOTE	2026/27 Budget	2025/26 Draft Actuals (30 June 2026)	2025/26 Budget
Adjustments to net current assets				
Less: Cash - reserve accounts	8	8,293,678	8,293,678	8,293,678
Total adjustment to net current assets		8,293,678	8,293,678	8,293,678

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION
The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES
Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES
Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES
General
Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation
The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

LAND HELD FOR RESALE
Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

GOODS AND SERVICES TAX (GST)
Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES
Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS
Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS
Short-term employee benefits
Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits
Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

4. RECONCILIATION OF CASH

For the purpose of the Statement of Cash Flows, cash includes cash and cash equivalents, net outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	NOTE	2026/27 Budget	2025/26 Draft Actuals (30 June 2026) Unaudited	2025/26 Budget
Cash at bank and on hand		17,472,489	14,870,642	9,237,253
Term Deposits		8,293,678	8,293,678	8,293,678
Total cash and cash equivalents		25,766,167	23,164,320	17,530,931
Held as				
- Unrestricted cash and cash equivalents	3(a)	17,472,489	14,870,642	9,237,253
- Restricted cash and cash equivalents	3(a)	8,293,678	8,293,678	8,293,678
		25,766,167	23,164,320	17,530,931
Restrictions:				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used.				
- Cash and cash equivalents		8,293,678	8,293,678	8,293,678
		8,293,678	8,293,678	8,293,678
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves accounts	8	8,293,678	8,293,678	8,293,678
		8,293,678	8,293,678	8,293,678
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,153,359)	2,393,387	(2,835,830)
Depreciation	6	8,238,260	8,232,619	7,780,700
(Profit)/loss on asset	5	(30,000)	52,691	(120,000)
(Increase)/Decrease in receivables		0	(427,375)	(559,094)
Increase/(Decrease) in payables		0	154,220	0
Increase/(Decrease) in contract liabilities		0	0	0
Capital grants, subsidies and contributions		(1,228,012)	(1,923,244)	(964,650)
Net cash from operating activities		4,826,889	8,482,298	3,301,126

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

5. FIXED ASSETS

The following assets are budget to be acquired and/or disposed of during the year

	2026/27 Budget Additions	2026/27 Budget Disposals - Net Book Value	2026/27 Budget Disposals - Sale Proceeds	2026/27 Budget Disposals - Profit or Loss	2025/26 Draft Actual Additions	2025/26 Draft Actual Disposals - Net Book Value	2025/26 Draft Actual Disposals - Sale Proceeds	2025/26 Draft Actual Disposals - Profit or Loss	2025/26 Budget Additions	2025/26 Budget Disposals - Net Book Value	2025/26 Budget Disposals - Sale Proceeds	2025/26 Budget Disposals - Profit or Loss
	$	$	$	$	$	$	$	$	$	$	$	$
(a) Property - Plant and Equipment												
Buildings - non specialised	150,000				0	0			150,000			
Furniture and Fittings	115,000				90,678	2,719		49,972	10,000			
Plant and Equipment	10,000	32,000	(62,000)	(30,000)	239,105	142,040		2,719	405,000	0	(120,000)	(120,000)
Total	275,000	32,000	(62,000)	(30,000)	329,783	144,759	0	52,691	565,000	0	(120,000)	(120,000)
(b) Infrastructure												
Infrastructure - roads	3,240,000				3,314,014				3,403,568			
Infrastructure - other												
Total	3,240,000	0	0	0	3,314,014	0	0	0	3,403,568	0	0	0
Total	3,515,000	32,000	(62,000)	(30,000)	3,643,797	144,759	0	52,691	3,968,568	0	(120,000)	(120,000)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under $5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

6. DEPRECIATION

	2026/27 Budget	2025/26 Draft Actuals (30 June 2026) Unaudited	2025/26 Budget
By Class			
Buildings - non specialised	252,250	251,834	252,250
Furniture and Fittings	13,600	12,614	14,500
Plant and Equipment	125,410	120,131	119,000
Infrastructure - roads	7,816,000	7,816,893	7,371,000
Infrastructure - recreation	13,000	12,652	13,000
Infrastructure - other	18,000	18,495	10,950
	8,238,260	8,232,619	7,780,700
Governance	41,010	40,025	50,500
Law, order, public safety	0	0	0
Health	19,300	10,362	19,300
Education and welfare	31,000	31,049	31,000
Housing	134,000	134,052	134,000
Community amenities	26,000	26,045	16,000
Recreation and culture	110,750	101,388	108,250
Transport	7,876,200	7,889,698	7,421,650
	8,238,260	8,232,619	7,780,700

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Major depreciation periods used for each class of depreciable asset are:

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - recreation	20 years
Infrastructure - other	80 years

7. BORROWINGS

(a) New borrowings - 2026/27

The Shire does not intend to take up any new borrowings for the year ended 30th June 2026.

(b) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materiallly different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierachy due to the unobservable inputs, including own credit risk.

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget Opening Balance	2026/27 Budget transfer to	2026/27 Budget transfer from	2026/27 Budget Closing Balance	2025/26 Actual Opening Balance	2025/26 Actual transfer to	2025/26 Actual transfer from	2025/26 Actual Closing Balance	2025/26 Budget Opening Balance	2025/26 Budget transfer to	2025/26 Budget transfer from	2025/26 Budget Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by Council												
a) Leave Reserve	333,207			333,207	333,207			333,207	333,207			333,207
b) Asset replacement, acquisition & development fund	6,990,739			6,990,739	6,990,739			6,990,739	6,990,739			6,990,739
c) Cultural centre reserve	297,226			297,226	297,226			297,226	297,226			297,226
d) Strategic reserve	672,507			672,507	672,507			672,507	672,507			672,507
	8,293,678	0	0	8,293,678	8,293,678	0	0	8,293,678	8,293,678	0	0	8,293,678

(b) Reserve accounts - Purpose

In accordance with Council resolution in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve Name	Anticipated Date of Use	Purpose of the reserve
a) Leave Reserve	Ongoing	To provide for the payment of employee entitlements
b) Asset replacement, acquisition & development fund	Ongoing	To provide and replace the necessary equipment, furniture, plant, buildings and infrastructure comprising of roads, drains, footpaths and recreational reserves
c) Cultural centre reserve	Ongoing	To Provide for the successful operations of the Cultural Centre as provide in clause 8.231 of the management deed between the Shire of Ngaanyatjarraku, Warburton Community Incorporated and the Ngaanyatjarra Council (Aboriginal Corporation), transfers to the reserve representing surplus funds from he day to day operations of the Cultural Centre after deducting costs incurred by the
d) Strategic reserve	Ongoing	To provide for the reduction of financial risk of unanticipated events in the occurrence of a natural disaster. To provide for strategic actions in support of identified activities that cannot be funded in the one budget period. To Provide for the capacity to take-up unanticipated strategic opportunities.

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Minor facilities and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Fees and charges for other goods and services	Shire services, other fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Warta shop and visitor centre stock	Single point in time	In full in advance.	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

OBJECTIVE	ACTIVITIES
Governance To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure safer and an environmentally conscious community.	Supervision and enforcement of various laws relating to aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, and a waste pick-up service in Warburton.
Education and welfare To provide services to children and youth.	Nil.
Housing To provide and maintain staff housing.	Provision and maintenance of staff housing.
Community amenities To provide services required by the community.	Rubbish collection services, litter control; Warburton.
Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, civic centres, Warburton recreation centre and operation of recreation services in Warburton. Provision and maintenance of parks and playgrounds. Operation of other cultural facilities.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depot and traffic control. Cleaning of streets and maintenance of street trees.
Economic services To help promote the Shire and its economic well being.	Tourism and area promotion and building control.
Other property and services To monitor and control council's overheads operating accounts.	Private works operation, plant repairs, operation costs and administrative costs.

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2026/27 Budget	2025/26 Draft Actuals (30 June 2026) Unaudited	2025/26 Budget
	$	$	$
Income excluding grants, subsidies and			
Community amenities	37,645	35,203	34,232
Economicservices	4,000	16,769	0
Education and welfare	0	403	0
General purpose funding	1,513,948	1,353,354	945,198
Governance	21,800	200,811	140,000
Health	0		0
Housing	284,000	268,422	333,850
Law, order, public safety	220	37,995	206
Recreation and culture	151,000	148,060	10,000
Transport	30,000	0	0
	2,042,613	2,061,017	1,463,486
Grants, subsidies and contributions			
Governance		0	0
General purpose funding	5,745,000	6,936,027	4,539,726
Recreation and culture			
Community amenities	375,000	751,266	755,266
Transport	5,363,051	5,635,571	5,608,503
	11,483,051	13,322,864	10,903,495
Capital grants, subsidies and contributions			
Transport	1,228,012	1,923,244	964,650
	1,228,012	1,923,244	964,650
Total Income	14,753,676	17,307,125	13,087,340
Expenses			
Community amenities	(271,856)	(194,087)	(732,298)
Economic services	(89,629)	(54,514)	(116,379)
Education and welfare	(68,403)	(80,198)	(130,644)
General purpose funding	0	(53)	0
Governance	(2,541,806)	(2,112,844)	217,514
Health	(49,202)	(75,789)	(186,959)
Housing	(614,813)	(505,990)	(576,080)
Law, order, public safety Health	(12,000)	(18,901)	(64,903)
Other Property & Services	(194,458)	(123,983)	(48,050)
Recreation and culture	(490,593)	(521,292)	(757,882)
Transport	(12,574,275)	(11,173,396)	(13,527,489)
Total Expense	(16,907,035)	(14,861,047)	(15,923,170)
Net result for the period	(2,153,359)	2,446,078	(2,835,830)

11 OTHER INFORMATION

	2026/27 Budget	2025/26 Draft Actuals (30 June 2026) Unaudited	2025/26 Budget
The net result includes as revenues	$	$	$
(a) Interest earnings			
Investments	503,000	466,443	568,000
- Reserve accounts	440,000	350,796	120,000
- Other funds	1,000	3,280	-
Other interest revenue	944,000	820,519	688,000

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money.

	2026/27 Budget	2025/26 Draft Actuals (30 June 2026) Unaudited	2025/26 Budget
(b) Other revenue			
Reimbursements and recoveries	31,020	255,851	224,898
The net result includes as expenses	31,020	255,851	224,898
(c) Auditors remuneration			
Audit Services	38,800	37,000	37,000
Other Services			
	38,800	37,000	37,000

12. ELECTED MEMBERS REMUNERATION

Elected member All	**2026/27 Budget**	2025/26 Draft Actuals (30 June 2026) Unaudited	2025/26 Budget
Elected member 1			
President's allowance	8,400	8,400	8,400
Elected members attendance fees	6,830	6,455	6,270
Travel and accommodation expenses	3,200	908	4,200
	18,430	15,763	18,870
Elected member 2			
Deputy President's allowance	2,100	1,575	2,100
Meeting attendance fees	3,640	3,240	2,970
Travel and accommodation expenses	1,200	1,352	1,200
	6,940	6,167	6,270
Elected member 3			
Deputy President's allowance		700	
Meeting attendance fees	3,640	3,240	2,970
Travel and accommodation expenses	1,200	0	1,200
	4,840	3,940	4,170
Elected member 4			
Meeting attendance fees	3,640	2,970	2,970
Travel and accommodation expenses	1,200	0	1,200
	4,840	2,970	4,170
Elected member 5			
Meeting attendance fees	3,640	2,295	2,970
Travel and accommodation expenses	1,200	0	1,200
	4,840	2,295	4,170
Total Elected Member Remuneration	39,890	31,135	37,650
President's allowance	8,400	8,400	8,400
Deputy President's allowance	2,100	2,275	2,100
Meeting attendance fees	21,390	18,200	18,150
Travel and accommodation expenses	8,000	2,260	9,000
	39,890	31,135	37,650

13. FEES AND CHARGES

By Program:	2026/27 Budget	2025/26 Draft Actuals (30 June 2026)	2025/26 Budget
	$	$	
Governance	1,000	1,159	34,233
Health	-		-
Education & Welfare	-		-
Housing	284,000	268,422	-
Community Amenities	37,645	35,231	-
Recreation & Culture	141,000	148,060	142,850
Economic Services	4,000	16,764	-
Transport	-		10,000
	467,645	469,636	187,083

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Attachment 11.1 Action Report – Operational Services

Status	Subject	Action Taken
Ongoing	**Compliance**	**Completed**
Ongoing	**Fleet and Vehicle Management**	**Vehicles Serviced:** • Toyota Hilux 1IPZ918 – Back cab window smashed while parked in secured driveway at Administration Coordinator's property. Repairs are being quoted. • Rubbish Truck 1ILI554 – Repairs on truck made to add heavy lift hinges, a lock to the existing gate, and assessment and repairs of the hydraulic system. • Ford Ranger 1HTZ233 – Removed and installed new toolbox. • Ford Ranger 1HTZ233 – replaced flat battery. • New Elevated Work Platform delivered, currently undertaking handover and training. **Action:** Fleet utilisation being monitored and recorded to ensure all vehicles are serviced within manufactures recommended service intervals.
Ongoing	**Property Maintenance**	**General Building Maintenance** Office: • Yard Maintenance • Reinforced sheeting on the roof of shire office • Fixed leaking tap in female public toilets • Reported drainage issues with public toilets • Rendering of the outer wall of Shire Early Learning Centre: • Lighting in centre will need an electrician to replace. Compound • Containers have been placed behind the CEO house to have the workspace set up. • Cleaning and organising the containers • Setting up new shelving • Setting up new wielder • Setting up mixer Lot 104A Warburton • Assess property and arrange trade quotes for insurance claim.

		Lot 104B Warburton • Inspect Drain and reported it. • Plumber inspected drainage • Installed deadlock to back gate • Installed a screen door closer • Construction of metal frame and installed between the two properties • Hinge on front gate failed, repairs undertaken. Lot 117A Blackstone • Cut and trimmed grass and removed pallets and wardrobe doors Lot 11B Warakurna • Fixed door – installed a closer on the screen Lot 152 • Yard maintenance • Removed old padlock and installed new padlock • Replacing vanity • Removal of garden waste Lot 154 • Yard maintenance • Living room led lighting needs removing and installing new one. Lot 255A • Yard Maintenance Lot 255B • Yard Maintenance Lot 367 • Assisted tenant to enter property as keys locked inside Lot 97 • Attempted break in, fixed up sheeting around property • Repaired cut wires on cage • Yard Maintenance and removal of branches Lot 98 • Cutting trees and removal of branches

<table>
<tr><td></td><td></td><td>Action: Operations team to continue to undertake yard and building maintenance as required.</td></tr>
<tr><td>Ongoing</td><td>Warburton Waste Management</td><td>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.
Wash and clean rubbish truck.
Non-Commercial wasted collection has been carried out with Ute and trailer whilst truck being repaired.
Commercial waste collection scheduled every Monday, Wednesday and Friday
General tidy of the streets picking up rubbish throughout the community
Action: Operations team to continue waste collection and disposal</td></tr>
</table>

Attachment 12.1 – Monthly Payment Listing – June 2026

Chq/EFT	Date	Name	Description	Amount
EFT6471	05/06/2026	Bob Waddell & Associates Pty Ltd	2025-26 Rates works - RUV & MTV Roll	616.00
EFT6472	05/06/2026	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/e 02/06/2026	242,614.44
EFT6473	05/06/2026	Know-Ledge Asset Management Pty Ltd (KLAM / KnowLedge)	For full Shire property revaluation as per Quote QU-1659 - Claim 2 - 70%	38,407.60
EFT6474	05/06/2026	CORE BUSINESS AUSTRALIA	Intergrated planning and reporting review - 2025 as per proposal dated 14 March 2025. Claim 3.	5,343.80
EFT6475	05/06/2026	NGAANYATJARRA COUNCIL (ABORIGINAL CORPORATION)	Sport and Recreation Program funding provided to NG Council - Per Funding Agreement	297,000.00
EFT6476	15/06/2026	Focus Networks	MPS Devices - Monthly charges	3,195.50
EFT6477	15/06/2026	NGAANYATJARRA Services (NG Essential Services & Flights)	Flights to and from Warburton for various staff members and external contractors	14,850.00
EFT6478	15/06/2026	Bob Waddell & Associates Pty Ltd	2025-26 Rates Modelling, Reconciliations, and Rates Query Servicing	176.00
EFT6479	15/06/2026	Ingot Hotel	Night in Ingot - Tania Baldock - 29 May	170.00
EFT6480	15/06/2026	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/e 09/06/2026	108,708.13
EFT6481	15/06/2026	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge x 12 months.	110.00
EFT6482	15/06/2026	Capital Print Solutions Pty Ltd ATF J. Nayna Family Trust	Printer cartridges for office - Cyan, Magenta, Yellow, Black	2,248.90

EFT6483	15/06/2026	Crown Lift Trucks Australia Pty Limited	WAV60-118 Work Assist Vehicle - Lifter - Per Quote 1041950	32,451.50
EFT6485	17/06/2026	DAMIAN MCLEAN	OCM fee for 17/06/2026	550.00
EFT6486	17/06/2026	Julie Porter	OCM fee for 17/06/2026	270.00
EFT6487	17/06/2026	Preston Neil Thomas (SNR)	OCM fee for 17/06/2026	270.00
EFT6488	17/06/2026	JOYLENE FRAZER	OCM fee for 17/06/2026	270.00
EFT6489	17/06/2026	DEBRA FRAZER	OCM fee for 17/06/2026	270.00
EFT6490	19/06/2026	NATS (Ngaanyatjarra Agency & Transport Services)	Furniture for rental property	3,698.44
EFT6491	19/06/2026	TJUKAYIRLA ROADHOUSE	Fuel for Shire Vehicle - Tjukayirla Roadhouse	137.00
EFT6492	19/06/2026	LANDGATE	RUV Valuation Roll 2025-26	178.70
EFT6493	19/06/2026	Focus Networks	Monthly SAAS Agreement - Monthly fees	6,471.52
EFT6494	19/06/2026	Bob Waddell & Associates Pty Ltd	2025-26 Rates contracting - W/E 14/06/2026	1,320.00
EFT6495	19/06/2026	Ingot Hotel	Night in the Ingot Hotel - 14/06/2026 - Tania Baldock	170.00
EFT6496	19/06/2026	Marsel Toska	Staff reimbursement claim - 19.06.2026 - Fuel & Taxi's	800.00
EFT6497	19/06/2026	BREAKAWAY C-/ KEY FACTORS	Roadworks - w/e 16/06/2026 - Shire	84,230.25

EFT6498	19/06/2026	UHY HAINES NORTON	UHY Accounting support services - May 2026	6,180.63
EFT6499	19/06/2026	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge - May 2026	566.78
EFT6500	19/06/2026	Halsall & Associates	Planning advide regarding Multi-Functional Policy Facility Addressess via Landgate.	292.60
EFT6501	19/06/2026	Midland Toyota	Service for LC300 1IPZ919	818.26
EFT6502	19/06/2026	IT VISION	Readytech Synergysoft - IT Vision Annual Subscription - 26/27 Financial Year	38,530.32
EFT6503	19/06/2026	ELVES BRITES	Staff reimbursement for Elves Brites - Fuel and Gas	919.72
EFT6504	24/06/2026	DAMIAN MCLEAN	Quarterly Presidents fee - Q4 - 2025-26	2,100.00
EFT6505	24/06/2026	Preston Neil Thomas (SNR)	Quarterly deputy fee - Q4 - 25-26	525.00
EFT6506	26/06/2026	NATS (Ngaanyatjarra Agency & Transport Services)	Workwear for Shire staff	1,465.20
EFT6507	26/06/2026	LANDGATE	Mining tenement roll - 25/26	517.85
EFT6508	26/06/2026	NGAANYATJARRA COUNCIL (ABORIGINAL CORPORATION)	CCTV system for Shire Office - Hardware and Installation	28,879.18
EFT6509	26/06/2026	Bob Waddell & Associates Pty Ltd	2025-26 Rates Modelling, Reconciliations, and Rates Query Servicing - W/E 21/06	308.00
EFT6510	26/06/2026	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/E 23/06/2026	176,387.12
EFT6511	26/06/2026	Mirlirrtjarra Arts	Purchase of various artwork for resale in Warta Shop	900.00

EFT6512	26/06/2026	Accredit Building Surveying & Construction Services Pty Ltd	For work on Building inspections - Lot 47 Kurrparu Loop Jameson	735.00
EFT6513	26/06/2026	Open Systems Technology Pty Ltd (OST) - Council First	Councilfirst Monthly Fees - July 2026	9,330.25
EFT6514	26/06/2026	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Purchase and installation of 6 Air Conditioning Units - Shire office	46,320.85
EFT6515	29/06/2026	AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY (ACMA)	Broadcasting/retransmission license fees for Warburton and Blackstone 04/07/2026 - 03/07/2027 Warburton licences 1949277/1, 1949278/1, 1949279/1, 1949280/1 & 1949281/1 Blackstone licences 194282/1, 1949283/1, 1949284/1, 1949285/1 & 1949286/1	480.00
EFT6516	30/06/2026	NATS (Ngaanyatjarra Agency & Transport Services)	Starter motor and hose for Huski Skid Steer.	1,995.81
EFT6517	30/06/2026	MILY (WARBURTON) STORE	Supplies for Shire Office - Milk, etc.	91.80
EFT6518	30/06/2026	Focus Networks	Worked performed by Focus Networks re data migration	827.20
EFT6519	30/06/2026	Ingot Hotel	1 night in Ingot - Tania Baldock - 19th June 2026	510.00
EFT6520	30/06/2026	Marsel Toska	Travelling costs reimbursement - Ubers	154.73
EFT6521	30/06/2026	Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	1 night accommodation - Marsel Toska - 25/06/2026	170.00
EFT6522	30/06/2026	MCLEODS LAWYERS PTY LTD	Legal advice re: employment contracts	5,655.54
EFT6523	30/06/2026	Macsen Parr	Professional fees - ACA Chartered Accountancy - Reimbursement	1,174.30
EFT6524	30/06/2026	ELVES BRITES	Elves Brites travel costs reimbursement	297.91

DD3696.1	03/06/2026	Aware Super Future Saver	Payroll deductions	1,374.38
DD3696.2	03/06/2026	HOST PLUS	Superannuation contributions	1,704.00
DD3696.3	03/06/2026	CBUS SUPERANNUATION	Superannuation contributions	746.93
DD3696.4	03/06/2026	HUB24 Super Fund	Superannuation contributions	432.00
DD3696.5	03/06/2026	Australian Retirement Trust	Superannuation contributions	530.77
DD3703.1	15/06/2026	Telstra Limited	Telstra charges to 16th May 2026	653.85
DD3703.2	23/06/2026	Telstra Limited	Telstra charges to 16th June 2026	468.50
DD3707.2	11/06/2026	Westpac Credit Card CEO	Automatic CC payment on 11/06/2026	2,262.63
DD3711.1	17/06/2026	Aware Super Future Saver	Payroll deductions	1,374.38
DD3711.2	17/06/2026	HOST PLUS	Superannuation contributions	1,704.00
DD3711.3	17/06/2026	CBUS SUPERANNUATION	Superannuation contributions	746.93
DD3711.4	17/06/2026	HUB24 Super Fund	Superannuation contributions	432.00
DD3711.5	17/06/2026	Australian Retirement Trust	Superannuation contributions	530.77
DD3718.1	01/06/2026	WESTPAC BANK	Westpac activity fee 01/06/2026	44.00

DD3718.2	03/06/2026	COMMONWEALTH BANK OF AUSTRALIA	CBA Merchant fee - 03/06/2026	23.70
DD3718.3	12/06/2026	WESTPAC BANK	Corporate card use - deducted from payroll	57.52
DD3718.4	20/06/2026	Navman Wireless Australia Pty Ltd	Navman Subscription and monthly satellite Service fee - June	642.95
DD3718.5	25/06/2026	DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)	DoT licensing - 25 June 2026	33.30
DD3725.1	29/06/2026	Telstra Limited	Telstra usage charges and equipment rental	565.79
DD3727.1	26/06/2026	DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)	Dot Licensing 26.06.2026	32.00
				1,185,022.23